

Hughes  
Hubbard  
& Reed

Hughes Hubbard & Reed LLP  
One Battery Park Plaza  
New York, New York 10004-1482  
Office: +1 (212) 837-6000  
Fax: +1 (212) 422-4726  
hugheshubbard.com

Sarah Cave  
Partner  
Direct Dial: +1 (212) 837-6559  
Direct Fax: +1 (212) 299-6559  
sarah.cave@hugheshubbard.com

March 4, 2019

VIA ECF & HAND DELIVERY

Honorable Lewis A. Kaplan  
United States District Judge  
Southern District of New York  
500 Pearl Street  
New York, NY 10007

Re: In re Customs and Tax Administration of the Kingdom of Denmark (SKAT)  
Tax Refund Scheme Litigation, 18-md-2865 (LAK)

Dear Judge Kaplan:

We write on behalf of Plaintiff Skatteforvaltningen, the Customs and Tax Administration of the Kingdom of Denmark (“SKAT”), to notify the Court of related actions recently filed in this District and to provide the Court with courtesy copies of the complaints in those actions. In addition, we also write to request the Court’s assistance to dismiss as duplicative one case that was mistakenly filed twice, as discussed below.

On February 26, 27, and 28, 2019, SKAT filed 43 actions related to this multi-district litigation. In each of these related actions, SKAT also filed a Related Case Statement indicating that case’s relationship to this multi-district litigation. For the Court’s convenience, SKAT has appended to this letter a Schedule of Actions identifying the 43 related actions, and has attached as Exhibit A the complaints with respect to those actions.

SKAT also respectfully requests the Court’s assistance in dismissing one action that SKAT filed by mistake twice. On February 26, 2019, SKAT inadvertently filed the case captioned *Skatteforvaltningen v. Albedo Management LLC Roth 401(K) Plan, et al.*, once with the case number 19-cv-01785 and once with the case number 19-cv-01795. (A copy of the duplicative filings are attached hereto as Exhibit B.) On learning of the duplicative filing, SKAT notified the Clerk of Court, who directed SKAT to request that the Court dismiss the action.

Accordingly, SKAT respectfully requests that the duplicative action, case number 19-cv-01795, be dismissed, and that the Court order the return of the filing fee for that case to SKAT's counsel, Hughes Hubbard & Reed LLP.

Respectfully submitted,



A handwritten signature in black ink, appearing to read "Sarah L. Cave".

Sarah L. Cave

Enclosures

cc: Counsel of Record (via email, with attachments)

Raubritter LLC Pension Plan (via First Class Mail, with attachments)

**SCHEDULE OF ACTIONS**

No.	Case Caption	S.D.N.Y. Case No.	Date Filed
1.	Skatteforvaltningen, Plaintiff, vs. Ballast Ventures LLC Roth 401(K) Plan, Joseph herman & Michael Ben-Jacob, Defendants.	1:19-cv-01781	February 26, 2019
2.	Skatteforvaltningen, Plaintiff, vs. Bareroot Capiral Investments LLC Roth 401(K) Plan, David Zelman & Michael Ben-Jacob, Defendants.	1:19-cv-01783	February 26, 2019
3.	Skatteforvaltningen, Plaintiff, vs. Albedo Management LLC Roth 401(K) Plan, Joseph Herman & Michael Ben-Jacob, Defendants.	1:19-cv-01785	February 26, 2019
4.	Skatteforvaltningen, Plaintiff, vs. Dicot Technologies LLC Roth 401(K) Plan, David Zelman & Michael Ben-Jacob, Defendants.	1:19-cv-01788	February 26, 2019
5.	Skatteforvaltningen, Plaintiff, vs. Fairlie Investments LLC Roth 401(K) Plan, Joseph Herman & Michael Ben-Jacob, Defendants.	1:19-cv-01791	February 26, 2019
6.	Skatteforvaltningen, Plaintiff, vs. First Ascent Worldwide LLC Roth 401(K) Plan, Perry Lerner & Michael Ben-Jacob, Defendants.	1:19-cv-01792	February 26, 2019

No.	Case Caption	S.D.N.Y. Case No.	Date Filed
7.	Skatteforvaltningen, Plaintiff, vs. Battu Holdings LLC Roth 401K Plan, David Zelman & Michael Ben-Jacob, Defendants.	1:19-cv-01794	February 26, 2019
8.	Skatteforvaltningen, Plaintiff, vs. Cantata Industries LLC Roth 401(K) Plan, David Zelman & Michael Ben-Jacob, Defendants.	1:19-cv-01798	February 26, 2019
9.	Skatteforvaltningen, Plaintiff, vs. Crucible Ventures LLC Roth 401(K) Plan, Ronald Altbach & Michael Ben-Jacob, Defendants.	1:19-cv-01800	February 26, 2019
10.	Skatteforvaltningen, Plaintiff, vs. Monomer Industries LLC Roth 401(K) Plan, Robin Jones & Michael Ben-Jacob, Defendants.	1:19-cv-01801	February 26, 2019
11.	Skatteforvaltningen, Plaintiff, vs. Limelight Global Productions LLC Roth 401(K) Plan, Ronald Altbach & Michael Ben-Jacob, Defendants.	1:19-cv-01803	February 26, 2019
12.	Skatteforvaltningen, Plaintiff, vs. Loggerhead Services LLC Roth 401(K) Plan, Perry Lerner & Michael Ben-Jacob, Defendants.	1:19-cv-01806	February 26, 2019

No.	Case Caption	S.D.N.Y. Case No.	Date Filed
13.	Skatteforvaltningen, Plaintiff, vs. PAB Facilities Global LLC Roth 401(K) Plan, Perry Lerner & Michael Ben-Jacob, Defendants.	1:19-cv-01808	February 26, 2019
14.	Skatteforvaltningen, Plaintiff, vs. Plumrose Industries LLC Roth 401K Plan, Ronald Altbach & Michael Ben-Jacob, Defendants.	1:19-cv-01809	February 26, 2019
15.	Skatteforvaltningen, Plaintiff, vs. Pinax Holdings LLC Roth 401(K) Plan, Robin Jones & Michael Ben-Jacob, Defendants.	1:19-cv-01810	February 26, 2019
16.	Skatteforvaltningen, Plaintiff, vs. Roadcraft Technologies LLC Roth 401(K) Plan, Ronald Altbach & Michael Ben-Jacob, Defendants.	1:19-cv-01812	February 26, 2019
17.	Skatteforvaltningen, Plaintiff, vs. Sternway Logistics LLC Roth 401(K) Plan, Robin Jones & Michael Ben-Jacob, Defendants.	1:19-cv-01813	February 26, 2019
18.	Skatteforvaltningen, Plaintiff, vs. Trailing Edge Productions LLC Roth 401(K) Plan, Perry Lerner & Michael Ben-Jacob	1:19-cv-01815	February 26, 2019

No.	Case Caption	S.D.N.Y. Case No.	Date Filed
19.	Skatteforvaltningen, Plaintiff, vs. True Wind Investments LLC Roth 401(K) Plan, Ronald Altbach & Michael Ben-Jacob, Defendants.	1:19-cv-01818	February 26, 2019
20.	Skatteforvaltningen, Plaintiff, vs. Bernina Pension Plan & John van Merkensteijn, Defendants.	1:19-cv-01865	February 27, 2019
21.	Skatteforvaltningen, Plaintiff, vs. Basalt Ventures LLC Roth 401(K) Plan & John van Merkensteijn, Defendants.	1:19-cv-01866	February 27, 2019
22.	Skatteforvaltningen, Plaintiff, vs. Avanix Management LLC Roth 401K Plan & Richard Markowitz, Defendants.	1:19-cv-01867	February 27, 2019
23.	Skatteforvaltningen, Plaintiff, vs. Hadron Industries LLC Roth 401(K) Plan & Richard Markowitz, Defendants.	1:19-cv-01868	February 27, 2019
24.	Skatteforvaltningen, Plaintiff, vs. Cavus Systems LLC Roth 401(K) Plan, Richard Markowitz & Michael Ben-Jacob, Defendants.	1:19-cv-01869	February 27, 2019

No.	Case Caption	S.D.N.Y. Case No.	Date Filed
25.	Skatteforvaltningen, Plaintiff, vs. Eclouge Industry LLC Roth 401(K) Plan, Perry Lerner & Michael Ben-Jacob, Defendants.	1:19-cv-01870	February 27, 2019
26.	Skatteforvaltningen, Plaintiff, vs. Starfish Capital Management LLC Roth 401(K) Plan & John van Merkensteijn, Defendants.	1:19-cv-01871	February 28, 2019
27.	Skatteforvaltningen, Plaintiff, vs. Voojoo Productions LLC Roth 401(K) Plan & John van Merkenstijn, Defendants.	1:19-cv-01873	February 27, 2019
28.	Skatteforvaltningen, Plaintiff, vs. Azalea Pension Plan & Elizabeth van Merkensteijn, Defendants.	1:19-cv-01893	February 28, 2019
29.	Skatteforvaltningen, Plaintiff, vs. Omineca Pension Plan, John van Merkensteijn & Michael Ben-Jacob, Defendants.	1:19-cv-01894	February 28, 2019
30.	Skatteforvaltningen, Plaintiff, vs. Batavia Capital Pension Plan & Richard Markowitz, Defendants.	1:19-cv-01895	February 28, 2019

No.	Case Caption	S.D.N.Y. Case No.	Date Filed
31.	Skatteforvaltningen, Plaintiff, vs. Routt Capital Pension Plan & Richard Markowitz, Defendants.	1:19-cv-01896	February 28, 2019
32.	Skatteforvaltningen, Plaintiff, vs. RJM Capital Pension Plan & Richard Markowitz, Defendants.	1:19-cv-01898	February 28, 2019
33.	Skatteforvaltningen, Plaintiff, vs. Calypso Investments Pension Plan & Jocelyn Markowitz, Defendants.	1:19-cv-01904	February 28, 2019
34.	Skatteforvaltningen, Plaintiff, vs. Michelle Investments Pension Plan, John van Merkensteijn & Richard Markowitz, Defendants.	1:19-cv-01906	February 28, 2019
35.	Skatteforvaltningen, Plaintiff, vs. Remece Investments LLC Pension Plan, John van Merkensteijn & Richard Markowitz, Defendants.	1:19-cv-01911	February 28, 2019
36.	Skatteforvaltningen, Plaintiff, vs. Vanderlee Technologies Pension Plan, David Zelman & Michael Ben-Jacob, Defendants.	1:19-cv-01918	February 28, 2019

No.	Case Caption	S.D.N.Y. Case No.	Date Filed
37.	Skatteforvaltningen, Plaintiff, vs. Cedar Hill Capital Investments LLC Roth 401(K) Plan, Edwin Miller & Michael Ben-Jacob, Defendants.	1:19-cv-01922	February 28, 2019
38.	Skatteforvaltningen, Plaintiff, vs. Xiphias LLC Pension Plan, John van Merkensteijn & Richard Markowitz, Defendants.	1:19-cv-01924	February 28, 2019
39.	Skatteforvaltningen, Plaintiff, vs. Green Scale Management LLC Roth 401(K) Plan, Edwin Miller & Michael Ben-Jacob, Defendants.	1:19-cv-01926	February 28, 2019
40.	Skatteforvaltningen v. Fulcrum Productions LLC Roth 401(K) Plan, Edwin Miller & Michael Ben-Jacob, Defendants.	1:19-cv-01928	February 28, 2019
41.	Skatteforvaltningen, Plaintiff, vs. Keystone Technologies LLC Roth 401(K) Plan, Edwin Miller & Michael Ben-Jacob, Defendants.	1:19-cv-01929	February 28, 2019
42.	Skatteforvaltningen, Plaintiff, vs. Tarovs Pension Plan & John van Merkensteijn, Defendants.	1:19-cv-01930	February 28, 2019

<b>No.</b>	<b>Case Caption</b>	<b>S.D.N.Y. Case No.</b>	<b>Date Filed</b>
43.	Skatteforvaltningen, Plaintiff, vs. Tumba Systems LLC Roth 401(K) Plan, Edwin Miller & Michael Ben-Jacob, Defendants.	1:19-cv-01931	February 28, 2019